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Attorneys for Defendants

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,	:	
	:	
Plaintiff,	:	<u>ANSWER</u>
	:	
v.	:	
	:	07 Civ. 8594 (JGK) (MHD)
AGNES F. NOLAN, in her personal	:	
capacity, and AGNES F. NOLAN, as	:	<u>ECF Case</u>
personal representative for the estate of	:	
RICHARD E. NOLAN, deceased,	:	
	:	
Defendants.	:	

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Defendants, AGNES F. NOLAN, in her personal capacity, and AGNES F. NOLAN, as personal representative for the estate of Richard E. Nolan, deceased, by and through their counsel, Greenberg Traurig, LLP, submit their answer and affirmative defenses to the Complaint of the United States, and state as follows:

1. Admit the allegations of Paragraph 1 of the Complaint.
2. Deny the allegations of Paragraph 2 of the Complaint for lack of information.
3. Admit the allegations of Paragraph 3 of the Complaint.
4. Admit the allegations of Paragraph 4 of the Complaint.

5. Admit the allegations of Paragraph 5 of the Complaint.

6. Defendants repeat and reallege the allegations in Paragraphs 1 through 5 of the Answer as if fully set forth herein.

7. Deny that the assessments of tax were made in the amounts set forth in Paragraph 7 of the Complaint, and otherwise deny the allegations of Paragraph 7 for lack of information.

8. Deny that the assessments of tax were made in the amounts set forth in Paragraph 8 of the Complaint, otherwise deny the allegations of Paragraph 8 for lack of information, and affirmatively allege that all of the assessments set forth in Paragraph 8 of the Complaint have been fully paid, and accordingly that defendants have no federal tax liabilities for these years.

9. Deny that the assessments were made in the amounts set forth in Paragraph 9 of the Complaint, otherwise deny the allegations of Paragraph 9 for lack of information, and affirmatively allege that the assessment of civil penalty for the first quarter of 1985 has been fully paid, and accordingly that defendants have no federal tax liability for this period.

10. Deny the allegations of Paragraph 10 of the Complaint for lack of information.

11. The first sentence of Paragraph 11 of the Complaint contains no allegations of fact. Admit the remaining allegations of Paragraph 11 of the Complaint.

12. Deny the allegations of Paragraph 12 of the Complaint, and affirmatively allege that the Internal Revenue Service failed to consider the last offer in compromise

submitted by defendants and wrongfully retained the down payment and the deposit totalling \$465,760.60 which defendants submitted with that offer.

13. Deny that the amount of the tax assessments set forth in the Complaint is correct, admit that penalties and interest accrue on unpaid federal income tax and civil penalties, and otherwise deny the allegations of Paragraph 13 of the Complaint.

14. Deny the allegations of Paragraph 14 of the Complaint; admit the allegations in footnote 1 of Paragraph 14 of the Complaint that a down payment and deposit totalling \$465,760.60 were made to the IRS as part of an offer in compromise made by defendants.

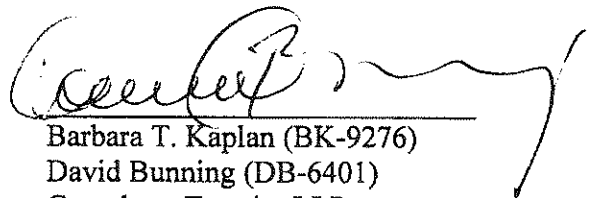
15. Deny the allegations of Paragraph 15 of the Complaint for lack of information.

16. Admit the allegations of Paragraph 16 of the Complaint.

WHEREFORE, defendants demand judgment:

- (a) dismissing the Complaint;
- (b) awarding defendants' costs herein; and
- (c) granting such other and further relief as is just and proper in the premises.

Dated: New York, New York  
August 6, 2008



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